

# DECLASSIFIED

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-AD

DOCUMENT NUMBER-DAT  
07742 JUL 20 93

FIRM CURRENT MONTH: JUNE 1993 PERIOD TO DATE:

PIPELINE	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT
1 COMMODITY	52,468	220,274	177,806	77.2	96,707	499,114	402,407
2 DEMAND	43,393	113,208	69,815	61.7	69,973	555,883	485,910
3	0	0	0	0.0	0	0	0
4 OVERRUN	0	0	0	0.0	0	0	0
5 OTHER PURCHASES	0	0	0	0.0	0	0	0
6 TOTAL COST OF GAS PURCHASED	95,861	343,482	247,621	72.1	166,680	1,054,997	888,317
7 COMMODITY Pipeline	47,268	32,892	(14,376)	(43.7)	89,559	179,840	90,281
8 COMMODITY Other	43,162	328,853	(105,309)	(32.0)	1,664,726	1,171,439	(493,287)
9 DEMAND	43,010	0	(43,010)	0.0	151,877	0	(151,877)
10 OVERRUN	0	0	0	0.0	0	0	0
11 COMMODITY Pipeline	0	0	0	0.0	0	0	0
12 DEMAND	0	0	0	0.0	0	0	0
13 TOTAL TRANSPORTATION COST	574,440	361,745	(162,695)	(45.0)	1,906,162	1,311,279	(594,883)
14 TOTAL PIPELINE AND TRANSPORTATION	620,301	705,227	84,926	12.0	2,072,842	2,366,276	293,434
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0
16 TOTAL COST	620,301	705,227	84,926	12.0	2,072,842	2,366,276	293,434
17 NET UNBILLED	0	0	0	0.0	0	0	0
18 COMPANY USE	2,999	1,266	(1,733)	(136.9)	7,000	4,248	(2,752)
19 TOTAL THERM SALES	691,452	703,961	12,509	1.8	2,456,058	2,362,028	(94,030)

TERMS PURCHASED

20 COMMODITY	143,157	842,260	699,103	83.0	450,476	1,879,050	1,428,574
21 DEMAND	1,419,000	1,419,000	0	0.0	6,967,700	7,687,700	720,000
22	0	0	0	0.0	0	0	0
23 OVERRUN	0	0	0	0.0	0	0	0
24 OTHER PURCHASES	0	0	0	0.0	0	0	0
25 TOTAL PURCHASED	143,157	842,260	699,103	83.0	450,476	1,879,050	1,428,574
26 COMMODITY Pipeline	1,858,992	1,419,000	(439,992)	(31.0)	7,043,778	5,958,390	(1,085,388)
27 COMMODITY Other	1,882,331	1,461,570	(420,761)	(28.8)	7,001,441	6,137,142	(864,299)
28 DEMAND	1,419,000	0	(1,419,000)	0.0	6,967,700	0	(6,967,700)
29	0	0	0	0.0	0	0	0
30 OVERRUN	0	0	0	0.0	0	0	0
31 COMMODITY Pipeline	0	0	0	0.0	0	0	0
32 DEMAND	0	0	0	0.0	0	0	0
33	0	0	0	0.0	0	0	0
34 TOTAL TRANSPORTATION	1,858,992	1,419,000	(439,992)	(31.0)	7,043,778	5,958,390	(1,085,388)
35 TOTAL PIPELINE AND TRANSPORTATION	2,002,149	2,261,260	259,111	11.5	7,494,254	7,837,440	343,186
36 NET UNBILLED	0	0	0	0.0	0	0	0
37 COMPANY USE	10,247	4,060	(6,187)	(152.4)	23,917	14,070	(9,847)
38 TOTAL THERM SALES	2,362,809	2,257,200	(105,609)	(4.7)	8,393,252	7,823,370	(569,882)

CENTS PER THERM

39 COMMODITY	36.651	27.340	(9.311)	(34.1)	21.468	26.562	5.094
40 DEMAND	3.058	7.978	4.920	61.7	1.004	7.231	6.227
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000
42 OVERRUN	66.962	0.000	(66.962)	0.0	37.001	0.000	(37.001)
43 OTHER PURCHASES	2.543	2.318	(0.225)	(9.7)	1.271	2.347	1.075
44 TOTAL COST OF GAS PURCHASED	23.065	22.500	(0.565)	(2.5)	23.777	19.088	(4.689)
45 COMMODITY Pipeline	3.031	0.000	(3.031)	0.0	2.180	0.000	(2.180)
46 COMMODITY Other	28.211	25.493	(2.718)	(10.7)	27.062	22.007	(5.054)
47 DEMAND	30.982	31.187	0.206	0.7	27.659	30.192	2.533
48	29.267	31.182	1.915	6.1	29.268	30.192	0.924
49 OVERRUN	30.982	31.187	0.206	0.7	27.659	30.192	2.533
50 COMMODITY Pipeline	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000
51 DEMAND	28.306	28.511	0.206	0.7	24.983	27.516	2.533
52 TOTAL TRANSPORTATION COST	0.000	0.000	0.000	0.0	0.000	0.000	0.000
53 TOTAL PIPELINE AND TRANSPORTATION	28.306	28.511	0.206	0.7	24.983	27.516	2.533
54 NET UNBILLED	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000
55 COMPANY USE	28.41219	28.61855	0.206	0.7	25.07702	27.61941	2.542
56 TOTAL THERM SALES	28.41219	28.61855	0.206	0.7	25.07702	27.61941	2.542
57 TRUE-UP (E-2)	0.000	0.000	0.000	0.0	0.000	0.000	0.000
58 TOTAL COST OF GAS	0.000	0.000	0.000	0.0	0.000	0.000	0.000
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000
60 TOTAL	28.41219	28.61855	0.206	0.7	25.07702	27.61941	2.542
61 REVENUE TAX FACTOR	0.000	0.000	0.000	0.0	0.000	0.000	0.000
62 PGA FACTOR ADJUSTED FOR TAXES	0.000	0.000	0.000	0.0	0.000	0.000	0.000

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MI-A0

PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
1 COMMODITY		15,102	552,660	537,558	97.3	82,576	1,088,640	1,006,064	92.4
2 DEMAND		0	0	0	0.0	0	0	0	0.0
3 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	0	0	0	0.0
4 COMMODITY		0	0	0	0.0	0	0	0	0.0
5 DEMAND		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		15,102	552,660	537,558	97.3	82,576	1,088,640	1,006,064	92.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		80,996	501	(80,495)	(16,066.9)	125,187	24,806	(100,381)	(404.7)
8 COMMODITY Other		73,887	0	(73,887)	0.0	296,647	180,788	(115,859)	(64.1)
9 DEMAND		1,609	861	(748)	(86.9)	11,682	1,750	(9,932)	(567.5)
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		72,952	501	(72,451)	(14,461.3)	111,962	1,027	(110,935)	(10,801.9)
12 DEMAND		1,609	861	(748)	(86.9)	11,682	1,750	(9,932)	(567.5)
13 TOTAL TRANSPORTATION COST		81,931	0	(81,931)	0.0	309,872	204,567	(105,305)	(51.5)
14 TOTAL PIPELINE AND TRANSPORTATION		97,033	552,660	455,627	82.4	392,448	1,293,207	900,759	69.7
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		97,033	552,660	455,627	82.4	392,448	1,293,207	900,759	69.7
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	1,003	1,003	100.0	0	2,344	2,344	100.0
19 TOTAL THERM SALES		178,703	551,657	372,954	67.6	566,767	1,290,863	724,096	56.1
PIPELINE	THERMS PURCHASED -----								
20 COMMODITY		39,973	1,846,320	1,806,347	97.8	283,674	3,827,960	3,544,286	92.6
21 DEMAND		0	0	0	0.0	0	0	0	0.0
22 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	0	0	0	0.0
23 COMMODITY		0	0	0	0.0	0	0	0	0.0
24 DEMAND		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		39,973	1,846,320	1,806,347	97.8	283,674	3,827,960	3,544,286	92.6
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		2,007,028	21,600	(1,985,428)	(9,191.8)	4,027,752	1,053,230	(2,974,522)	(282.4)
27 COMMODITY Other (@ FPU GATE)		320,339	0	(320,339)	0.0	1,230,549	1,039,589	(190,960)	(18.4)
28 DEMAND		53,100	720	(52,380)	(7,275.0)	385,420	1,440	(383,980)	(26,665.3)
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31 COMMODITY Pipeline		1,690,660	21,600	(1,669,060)	(7,727.1)	2,793,420	43,920	(2,749,500)	(6,260.2)
32 DEMAND		53,100	720	(52,380)	(7,275.0)	385,420	1,440	(383,980)	(26,665.3)
33									
34 TOTAL TRANSPORTATION		316,368	0	(316,368)	0.0	1,234,332	1,009,310	(225,022)	(22.3)
35 TOTAL PIPELINE AND TRANSPORTATION		356,341	1,846,320	1,489,979	80.7	1,518,006	4,837,270	3,319,264	68.6
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	3,350	3,350	100.0	0	8,760	8,760	100.0
38 TOTAL THERM SALES		2,004,956	1,842,970	(161,986)	(8.8)	5,969,095	4,828,510	(1,140,585)	(23.6)
PIPELINE	CENTS PER THERM -----								
39 COMMODITY		37.781	29.933	(7.847)	(26.2)	29.109	28.439	(0.670)	(2.4)
40 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		37.781	29.933	(7.847)	(26.2)	29.109	28.439	(0.670)	(2.4)
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		4.036	2.319	(1.716)	(74.0)	3.108	2.355	(0.753)	(32.0)
46 COMMODITY Other		23.065	0.000	(23.065)	0.0	24.107	17.390	(6.717)	(38.6)
47 DEMAND		3.030	119.583	116.553	97.5	3.031	121.528	118.497	97.5
48									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline		4.315	2.319	(1.996)	(86.0)	4.008	2.338	(1.670)	(71.4)
51 DEMAND		3.030	119.583	116.553	97.5	3.031	121.528	118.497	97.5
52 TOTAL TRANSPORTATION COST		25.897	0.000	(25.897)	0.0	25.104	20.268	(4.836)	(23.9)
53 TOTAL PIPELINE AND TRANSPORTATION		27.230	29.933	2.703	9.0	25.853	26.734	0.881	3.3
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	29.940	29.940	100.0	0.000	26.758	26.758	100.0
56 TOTAL THERM SALES		27.230	29.933	2.703	9.0	25.853	26.734	0.881	3.3
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		24.554	27.257	2.703	9.9	23.177	24.058	0.881	3.7
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		24.554	27.257	2.703	9.9	23.177	24.058	0.881	3.7
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PCA FACTOR ADJUSTED FOR TAXES		24.64670	27.35954	2.713	9.9	23.26401	24.14869	0.885	3.7

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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1

TOTAL COMPANY		CURRENT MONTH: JUNE 1993				PERIOD TO DATE:				
PIPELINE	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
										THERMS PURCHASED
1	COMMODITY	67,570	782,934	715,364	91.4	179,283	1,587,754	1,408,471	88.7	
2	DEMAND	43,393	113,208	69,815	61.7	69,973	555,883	485,910	87.4	
3	LESS END-USE CONTRACT (DED TO LWU)									
4	COMMODITY	0	0	0	0.0	0	0	0	0.0	
5	DEMAND	0	0	0	0.0	0	0	0	0.0	
6	TOTAL COST OF GAS PURCHASED	110,963	896,142	785,179	87.6	249,256	2,143,637	1,894,381	88.4	
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	128,264	33,393	(94,871)	(284.1)	214,746	164,646	(50,100)	(30.4)	
8	COMMODITY Other	508,049	328,853	(179,196)	(54.5)	1,961,373	1,352,227	(609,146)	(45.0)	
9	DEMAND	44,619	861	(43,758)	(5,082.2)	163,559	1,750	(161,809)	(9,246.2)	
10	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	72,952	501	(72,451)	(14,461.3)	111,962	1,027	(110,935)	(10,801.9)	
12	DEMAND	1,609	861	(748)	(86.9)	11,682	1,750	(9,932)	(567.5)	
13	TOTAL TRANSPORTATION COST	606,371	361,745	(244,626)	(67.6)	2,216,034	1,515,846	(700,188)	(46.2)	
14	TOTAL PIPELINE AND TRANSPORTATION	717,334	1,257,887	540,553	43.0	2,465,290	3,659,483	1,194,193	32.6	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	717,334	1,257,887	540,553	43.0	2,465,290	3,659,483	1,194,193	32.6	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	2,999	2,269	(730)	(32.2)	7,000	6,592	(408)	(6.2)	
19	TOTAL THERM SALES	870,155	1,255,618	385,463	30.7	3,022,825	3,652,891	630,066	17.2	
THERMS PURCHASED										
20	COMMODITY	183,130	2,688,580	2,505,450	93.2	734,150	5,707,010	4,972,860	87.1	
21	DEMAND	1,419,000	1,419,000	0	0.0	6,967,700	7,687,700	720,000	9.4	
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
23	COMMODITY	0	0	0	0.0	0	0	0	0.0	
24	DEMAND	0	0	0	0.0	0	0	0	0.0	
25	TOTAL PURCHASED	183,130	2,688,580	2,505,450	93.2	734,150	5,707,010	4,972,860	87.1	
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	3,866,020	1,440,600	(2,425,420)	(168.4)	11,071,530	7,011,620	(4,059,910)	(57.9)	
27	COMMODITY Other (@ FPU GATE)	2,202,670	1,461,570	(741,100)	(50.7)	8,231,990	7,176,731	(1,055,259)	(14.7)	
28	DEMAND	1,472,100	720	(1,471,380)	(204,358.3)	7,353,120	1,440	(7,351,680)	(510,533.3)	
29	OVERRUN	0	0	0	0.0	0	0	0	0.0	
30	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	1,690,660	21,600	(1,669,060)	(7,727.1)	2,793,420	43,920	(2,749,500)	(6,260.2)	
32	DEMAND	53,100	720	(52,380)	(7,275.0)	385,420	1,440	(383,980)	(26,665.3)	
33	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
34	TOTAL TRANSPORTATION	2,175,360	1,419,000	(756,360)	(53.3)	8,278,110	6,967,700	(1,310,410)	(18.8)	
35	TOTAL PIPELINE AND TRANSPORTATION	2,358,490	4,107,580	1,749,090	42.6	9,012,260	12,674,710	3,662,450	28.9	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	10,247	7,410	(2,837)	(38.3)	23,917	22,830	(1,087)	(4.8)	
38	TOTAL THERM SALES	4,367,765	4,100,170	(267,595)	(6.5)	14,362,347	12,651,880	(1,710,467)	(13.5)	
CENTS PER THERM										
39	COMMODITY	36.897	29.121	(7.777)	(26.7)	24.420	27.821	3.401	12.2	
40	DEMAND	3.058	7.978	4.920	61.7	1.004	7.231	6.227	86.1	
41	OTHER PURCHASES	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42	OVERRUN									
43	OTHER PURCHASES									
44	TOTAL COST OF GAS PURCHASED	60.592	33.331	(27.261)	(81.8)	33.952	37.561	3.610	9.6	
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	3.318	2.318	(1.000)	(43.1)	1.940	2.348	0.409	17.4	
46	COMMODITY Other	23.065	22.500	(0.565)	(2.5)	23.826	18.842	(4.984)	(26.5)	
47	DEMAND	3.031	119.583	116.552	97.5	2.224	121.528	119.303	98.2	
48	OVERRUN									
49	OVERRUN									
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	4.315	2.319	(1.996)	(86.0)	4.008	2.338	(1.670)	(71.4)	
51	DEMAND	3.030	119.583	116.553	97.5	3.031	121.528	118.497	97.5	
52	TOTAL TRANSPORTATION COST	27.875	25.493	(2.382)	(9.3)	26.770	21.755	(5.014)	(23.0)	
53	TOTAL PIPELINE AND TRANSPORTATION	30.415	30.624	0.209	0.7	27.355	28.872	1.517	5.3	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	29.267	30.621	1.354	4.4	29.268	28.874	(0.394)	(1.4)	
56	TOTAL THERM SALES	30.415	30.624	0.209	0.7	27.355	28.872	1.517	5.3	
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0	
58	TOTAL COST OF GAS	27.739	27.948	0.209	0.7	24.679	26.196	1.517	5.8	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60	TOTAL	27.739	27.948	0.209	0.7	24.679	26.196	1.517	5.8	
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62	PGA FACTOR ADJUSTED FOR TAXES	27.84327	28.95264	1.10937	3.8	24.77164	26.29482	1.523	5.8	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-AR

FIRM

PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	REVISED ESTIMATE	JUNE 1993 DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
1 COMMODITY		52,468	230,274	177,806	77.2	96,707	499,114	402,407	80.6
2 DEMAND		43,393	113,208	69,815	61.7	69,973	555,883	485,910	87.4
3		0	0	0	0.0	0	0	0	0.0
4 OVERRUN		0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		95,861	343,482	247,621	72.1	166,680	1,054,997	888,317	84.2
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		47,268	32,892	(14,376)	(43.7)	89,559	139,840	50,281	36.0
8 COMMODITY Other		434,162	328,853	(105,309)	(32.0)	1,664,726	1,171,439	(493,287)	(42.1)
9 DEMAND		43,010	0	(43,010)	0.0	151,877	0	(151,877)	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		524,440	361,745	(162,695)	(45.0)	1,906,162	1,311,279	(594,883)	(45.4)
14 TOTAL PIPELINE AND TRANSPORTATION		620,301	705,227	84,926	12.0	2,072,842	2,366,276	293,434	12.4
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		620,301	705,227	84,926	12.0	2,072,842	2,366,276	293,434	12.4
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		2,999	1,266	(1,733)	(136.9)	7,000	4,248	(2,752)	(64.8)
19 TOTAL THERM SALES		691,452	703,961	12,509	1.8	2,456,058	2,362,028	(94,030)	(4.0)
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PIPELINE	THERMS PURCHASED								
20 COMMODITY		143,157	842,260	699,103	83.0	450,476	1,879,050	1,428,574	76.0
21 DEMAND		1,419,000	1,419,000	0	0.0	6,967,700	7,687,700	720,000	9.4
22		0	0	0	0.0	0	0	0	0.0
23 OVERRUN		0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		143,157	842,260	699,103	83.0	450,476	1,879,050	1,428,574	76.0
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		1,858,992	1,419,000	(439,992)	(31.0)	7,043,778	5,958,390	(1,085,388)	(18.2)
27 COMMODITY Other		1,882,331	1,461,570	(420,761)	(28.8)	7,001,441	6,137,142	(864,299)	(14.1)
28 DEMAND		1,419,000	0	(1,419,000)	0.0	6,967,700	0	(6,967,700)	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		1,858,992	1,419,000	(439,992)	(31.0)	7,043,778	5,958,390	(1,085,388)	(18.2)
35 TOTAL PIPELINE AND TRANSPORTATION		2,002,149	2,261,260	259,111	11.5	7,494,254	7,837,440	343,186	4.4
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		10,247	4,060	(6,187)	(152.4)	23,917	14,070	(9,847)	(70.0)
38 TOTAL THERM SALES		2,362,809	2,257,200	(105,609)	(4.7)	8,393,252	7,823,370	(569,882)	(7.3)
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PIPELINE	CENTS PER THERM								
39 COMMODITY		36.651	27.340	(9.311)	(34.1)	21.468	26.562	5.094	19.2
40 DEMAND		3.058	7.978	4.920	61.7	1.004	7.231	6.227	86.1
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		66.962	0.000	(66.962)	0.0	37.001	0.000	(37.001)	0.0
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		2.543	2.318	(0.225)	(9.7)	1.271	2.347	1.075	45.8
46 COMMODITY Other		23.065	22.500	(0.565)	(2.5)	23.777	19.088	(4.689)	(24.6)
47 DEMAND		3.031	0.000	(3.031)	0.0	2.180	0.000	(2.180)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		28.211	25.493	(2.718)	(10.7)	27.062	22.007	(5.054)	(23.0)
53 TOTAL PIPELINE AND TRANSPORTATION		30.982	31.187	0.206	0.7	27.659	30.192	2.533	8.4
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		29.267	31.182	1.915	6.1	29.268	30.192	0.924	3.1
56 TOTAL THERM SALES		30.982	31.187	0.206	0.7	27.659	30.192	2.533	8.4
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		28.306	28.511	0.206	0.7	24.983	27.516	2.533	9.2
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		28.306	28.511	0.206	0.7	24.983	27.516	2.533	9.2
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PRA FACTOR ADJUSTED FOR TAXES		28.41219	28.61855	0.206	0.7	25.07702	27.61941	2.542	9.2
63 PRA FACTOR ROUNDED TO NEAREST .001		28.412	28.619	0.206	0.7	25.077	27.619	2.542	9.2

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MI-AR

INTERRUPTIBLE		CURRENT MONTH:				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1	COMMODITY	15,102	552,660	537,558	97.3	82,576	1,088,640
2	DEMAND	0	0	0	0.0	0	0	0	0.0
3	LESS END-USE CONTRACT (DED TO LWU)								
4	COMMODITY	0	0	0	0.0	0	0	0	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	15,102	552,660	537,558	97.3	82,576	1,088,640	1,006,064	92.4
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	80,996	501	(80,495)	(16,066.9)	125,187	24,806	(100,381)	(404.7)
8	COMMODITY Other	73,887	0	(73,887)	0.0	296,647	180,788	(115,859)	(64.1)
9	DEMAND	1,609	861	(748)	(86.9)	11,682	1,750	(9,932)	(567.5)
10	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	72,952	501	(72,451)	(14,461.3)	111,962	1,027	(110,935)	(10,801.9)
12	DEMAND	1,609	861	(748)	(86.9)	11,682	1,750	(9,932)	(567.5)
13	TOTAL TRANSPORTATION COST	81,931	0	(81,931)	0.0	309,872	204,567	(105,305)	(51.5)
14	TOTAL PIPELINE AND TRANSPORTATION	97,033	552,660	455,627	82.4	392,448	1,293,207	900,759	69.7
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	97,033	552,660	455,627	82.4	392,448	1,293,207	900,759	69.7
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	1,003	1,003	100.0	0	2,344	2,344	100.0
19	TOTAL THERM SALES	178,703	551,657	372,954	67.6	566,767	1,290,863	724,096	56.1
THERMS PURCHASED									
20	COMMODITY	39,973	1,846,320	1,806,347	97.8	283,674	3,827,960	3,544,286	92.6
21	DEMAND	0	0	0	0.0	0	0	0	0.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	0	0	0	0.0
24	DEMAND	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	39,973	1,846,320	1,806,347	97.8	283,674	3,827,960	3,544,286	92.6
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	2,007,028	21,600	(1,985,428)	(9,191.8)	4,027,752	1,053,230	(2,974,522)	(282.4)
27	COMMODITY Other (@ FPU GATE)	320,339	0	(320,339)	0.0	1,230,549	1,039,589	(190,960)	(18.4)
28	DEMAND	53,100	720	(52,380)	(7,275.0)	385,420	1,440	(383,980)	(26,665.3)
29	OVERRUN	0	0	0	0.0	0	0	0	0.0
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	1,690,660	21,600	(1,669,060)	(7,727.1)	2,793,420	43,920	(2,749,500)	(6,260.2)
32	DEMAND	53,100	720	(52,380)	(7,275.0)	385,420	1,440	(383,980)	(26,665.3)
33	OVERRUN	0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	316,368	0	(316,368)	0.0	1,234,332	1,009,310	(225,022)	(22.3)
35	TOTAL PIPELINE AND TRANSPORTATION	356,341	1,846,320	1,489,979	80.7	1,518,006	4,837,270	3,319,264	68.6
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	3,350	3,350	100.0	0	8,760	8,760	100.0
38	TOTAL THERM SALES	2,004,956	1,842,970	(161,986)	(8.8)	5,969,095	4,828,510	(1,140,585)	(23.6)
CENTS PER THERM									
39	COMMODITY	37.781	29.933	(7.847)	(26.2)	29.109	28.439	(0.670)	(2.4)
40	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERRUN								
43	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	37.781	0.000	(37.781)	0.0	29.109	28.439	(0.670)	(2.4)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	4.036	2.319	(1.716)	(74.0)	3.108	2.355	(0.753)	(32.0)
46	COMMODITY Other	23.065	0.000	(23.065)	0.0	24.107	17.390	(6.717)	(38.6)
47	DEMAND	3.030	119.583	116.553	97.5	3.031	121.528	118.497	97.5
48	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
49	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	4.315	2.319	(1.996)	(86.0)	4.008	2.338	(1.670)	(71.4)
51	DEMAND	3.030	119.583	116.553	97.5	3.031	121.528	118.497	97.5
52	TOTAL TRANSPORTATION COST	25.897	0.000	(25.897)	0.0	25.104	20.268	(4.836)	(23.9)
53	TOTAL PIPELINE AND TRANSPORTATION	27.230	29.933	2.703	9.0	25.853	26.734	0.881	3.3
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	29.940	29.940	100.0	0.000	26.758	26.758	100.0
56	TOTAL THERM SALES	27.230	29.933	2.703	9.0	25.853	26.734	0.881	3.3
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58	TOTAL COST OF GAS	24.554	27.257	2.703	9.9	23.177	24.058	0.881	3.7
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	24.554	27.257	2.703	9.9	23.177	24.058	0.881	3.7
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	24.64670	27.35954	2.713	9.9	23.26401	24.14869	0.885	3.7
63	PGA FACTOR ROUNDED TO NEAREST .001	24.647	27.360	2.713	9.9	23.264	24.149	0.885	3.7

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/AR

TOTAL COMPANY		CURRENT MONTH:				JUNE 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1	COMMODITY	67,570	782,934	715,364	91.4	179,283	1,587,754	1,408,471	88.7		
2	DEMAND	43,393	113,208	69,815	61.7	69,973	555,883	485,910	87.4				
3	LESS END-USE CONTRACT (DED TO LWU)												
4	COMMODITY	0	0	0	0.0	0	0	0	0.0				
5	DEMAND	0	0	0	0.0	0	0	0	0.0				
6	TOTAL COST OF GAS PURCHASED	110,963	896,142	785,179	87.6	249,256	2,143,637	1,894,381	88.4				
TRANSPORTATION SYSTEM SUPPLY													
7	COMMODITY Pipeline	128,264	33,393	(94,871)	(284.1)	214,746	164,646	(50,100)	(30.4)				
8	COMMODITY Other	508,049	328,853	(179,196)	(54.5)	1,961,373	1,352,227	(609,146)	(45.0)				
9	DEMAND	44,619	861	(43,758)	(5,082.2)	163,559	1,750	(161,809)	(9,246.2)				
10	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
11	COMMODITY Pipeline	72,952	501	(72,451)	(14,461.3)	111,962	1,027	(110,935)	(10,801.9)				
12	DEMAND	1,609	861	(748)	(86.9)	11,682	1,750	(9,932)	(567.5)				
13	TOTAL TRANSPORTATION COST	606,371	361,745	(244,626)	(67.6)	2,216,034	1,515,846	(700,188)	(46.2)				
14	TOTAL PIPELINE AND TRANSPORTATION	717,334	1,257,887	540,553	43.0	2,465,290	3,659,483	1,194,193	32.6				
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0				
16	TOTAL COST	717,334	1,257,887	540,553	43.0	2,465,290	3,659,483	1,194,193	32.6				
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
18	COMPANY USE	2,999	2,269	(730)	(32.2)	7,000	6,592	(408)	(6.2)				
19	TOTAL THERM SALES	870,155	1,255,618	385,463	30.7	3,022,825	3,652,891	630,066	17.2				
THERMS PURCHASED													
20	COMMODITY	183,130	2,688,580	2,505,450	93.2	734,150	5,707,010	4,972,860	87.1				
21	DEMAND	1,419,000	1,419,000	0	0.0	6,967,700	7,687,700	720,000	9.4				
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0				
23	COMMODITY	0	0	0	0.0	0	0	0	0.0				
24	DEMAND	0	0	0	0.0	0	0	0	0.0				
25	TOTAL PURCHASED	183,130	2,688,580	2,505,450	93.2	734,150	5,707,010	4,972,860	87.1				
TRANSPORTATION SYSTEM SUPPLY													
26	COMMODITY Pipeline	3,866,020	1,440,600	(2,425,420)	(168.4)	11,071,530	7,011,620	(4,059,910)	(57.9)				
27	COMMODITY Other (@ FPU GATE)	2,202,670	1,461,570	(741,100)	(50.7)	8,231,990	7,176,731	(1,055,259)	(14.7)				
28	DEMAND	1,472,100	720	(1,471,380)	(204,358.3)	7,353,120	1,440	(7,351,680)	(510,533.3)				
29	OVERRUN	0	0	0	0.0	0	0	0	0.0				
30	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT													
31	COMMODITY Pipeline	1,690,660	21,600	(1,669,060)	(7,727.1)	2,793,420	43,920	(2,749,500)	(6,260.2)				
32	DEMAND	53,100	720	(52,380)	(7,275.0)	385,420	1,440	(383,980)	(26,665.3)				
33	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0				
34	TOTAL TRANSPORTATION	2,175,360	1,419,000	(756,360)	(53.3)	8,278,110	6,967,700	(1,310,410)	(18.8)				
35	TOTAL PIPELINE AND TRANSPORTATION	2,358,490	4,107,580	1,749,090	42.6	9,012,260	12,674,710	3,662,450	28.9				
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
37	COMPANY USE	10,247	7,410	(2,837)	(38.3)	23,917	22,830	(1,087)	(4.8)				
38	TOTAL THERM SALES	4,367,765	4,100,170	(267,595)	(6.5)	14,362,347	12,651,880	(1,710,467)	(13.5)				
CENTS PER THERM													
39	COMMODITY	36.897	29.121	(7.777)	(26.7)	24.420	27.821	3.401	12.2				
40	DEMAND	3.058	7.978	4.920	61.7	1.004	7.231	6.227	86.1				
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
42	OTHER PURCHASES												
44	TOTAL COST OF GAS PURCHASED	60.592	33.331	(27.261)	(81.8)	33.952	37.561	3.610	9.6				
TRANSPORTATION SYSTEM SUPPLY													
45	COMMODITY Pipeline	3.318	2.318	(1.000)	(43.1)	1.940	2.348	0.409	17.4				
46	COMMODITY Other	23.065	22.500	(0.565)	(2.5)	23.826	18.842	(4.984)	(26.5)				
47	DEMAND	3.031	119.583	116.552	97.5	2.224	121.528	119.303	98.2				
48	OVERRUN												
49	OVERRUN												
LESS END-USE CONTRACT													
50	COMMODITY Pipeline	4.315	2.319	(1.996)	(86.0)	4.008	2.338	(1.670)	(71.4)				
51	DEMAND	3.030	119.583	116.553	97.5	3.031	121.528	118.497	97.5				
52	TOTAL TRANSPORTATION COST	27.875	25.493	(2.382)	(9.3)	26.770	21.755	(5.014)	(23.0)				
53	TOTAL PIPELINE AND TRANSPORTATION	30.415	30.624	0.209	0.7	27.355	28.872	1.517	5.3				
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
55	COMPANY USE	29.267	30.621	1.354	4.4	29.268	28.874	(0.394)	(1.4)				
56	TOTAL THERM SALES	30.415	30.624	0.209	0.7	27.355	28.872	1.517	5.3				
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0				
58	TOTAL COST OF GAS	27.739	27.948	0.209	0.7	24.679	26.196	1.517	5.8				
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
60	TOTAL	27.739	27.948	0.209	0.7	24.679	26.196	1.517	5.8				
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0				
62	PGA FACTOR ADJUSTED FOR TAXES	27.84327	28.05264	0.209	0.7	24.77164	26.29482	1.523	5.8				
63	PGA FACTOR ROUNDED TO NEAREST .001	27.843	28.053	0.209	0.7	24.772	26.295	1.523	5.8				

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07/13/93  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FOR THE MONTH OF: JUNE 1993

TRUE-UP CALCULATION	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	107,964	893,873	785,909	87.9%	242,256	1,028,165	785,909	76.4%
2 PURCHASED GAS COST - TRANSPORTATION	680,932	363,107	(317,825)	-87.5%	2,339,678	2,021,853	(317,825)	-15.7%
3 PURCHASED GAS COST - TOTAL (1+2)	788,896	1,256,980	468,084	37.2%	2,581,934	3,050,018	468,084	15.3%
4 FUEL REVENUES (NET OF REVENUE TAX)	870,155	1,256,980	386,825	30.8%	3,022,825	3,409,650	386,825	11.3%
5 TRUE-UP PROVISION	116,611	116,611	0	0.0%	349,833	349,833	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	986,766	1,373,591	386,825	28.2%	3,372,658	3,759,483	386,825	10.3%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	197,870	116,611	(81,259)	-69.7%	790,724	709,465	(81,259)	-11.5%
8 INTEREST PROVISION - THIS PERIOD (21)	2,354	2,208 **	(146)	-6.6%	5,439	5,293	(146)	-2.8%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	847,832	847,832 *	0	0.0%	485,115	485,115	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,611)	(116,611)	0	0.0%	(349,833)	(349,833)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	931,445	850,040	(81,405)	-9.6%	931,445	850,040	(81,405)	-9.6%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	847,832	847,832	0	0.0%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	929,091	847,832	(81,259)	-9.6%	N/A	N/A	0	--
14 TOTAL (12+13)	1,776,923	1,695,664	(81,259)	-4.8%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	888,462	847,832	(40,630)	-4.8%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.1600%	3.0900%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.2000%	3.1600%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.3600%	6.2500%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.1800%	3.1250%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.265%	0.260%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	2,354	2,208	--	--	N/A	N/A	--	--

Estimated Only:

\* Beginning of period True-up & Interest (Line 9) comes from most recent filed E-4P.

In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recent schedule E-4P.

\*\* No interest estimated for the first two months of the current period.

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07/13/93  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: APRIL 1993 - SEPTEMBER 1993

	APR	MAY	JUN	JUL	AUG	SEP	AVERAGE PERIOD
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	8.81	8.81	8.81				8.81
FUEL RECOVERY REVENUE	8.45	7.74	8.55				8.25
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.31	24.60	25.41	0.00	0.00	0.00	25.11
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	8.81	8.81	8.81				8.81
FUEL RECOVERY REVENUE	8.85	5.05	8.49				7.46
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.71	21.91	25.35	0.00	0.00	0.00	24.32
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA REVENUE	0.40	-2.69	-0.06	0.00	0.00	0	-0.78
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	0.40	-2.69	-0.06	0.00	0.00	0.00	-0.78
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA REVENUE	4.73%	-34.75%	-0.70%	0.00%	0.00%	0.00%	-9.50%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	1.58%	-10.93%	-0.24%	0.00%	0.00%	0.00%	-3.12%



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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: JUNE 1993

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	231,915	217,110	(14,805)	-6.8	1,194,055	1,022,980	(171,075)	-16.7	
2 OUTDOOR LIGHTING (21)	194	80	(114)	-142.5	581	300	(281)	-93.7	
4 RESIDENTIAL (31)	497,687	491,270	(6,417)	-1.3	1,951,628	1,832,660	(118,968)	-6.5	
5 LARGE VOLUME (51)	1,612,404	1,527,230	(85,174)	-5.6	5,167,893	4,894,930	(272,963)	-5.6	
6 OTHER (81)	20,609	21,510	901	4.2	79,095	72,500	(6,595)	-9.1	
7				0.0				0.0	
8 TOTAL FIRM	2,362,809	2,257,200	(105,609)	-4.7	8,393,252	7,823,370	(569,882)	-7.3	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	231,619	185,920	(45,699)	-24.6	742,758	647,080	(95,678)	-14.8	
11 LARGE VOLUME INT (93)	1,773,337	1,678,650	(94,687)	-5.6	5,226,337	4,225,350	(1,000,987)	-23.7	
12				0.0				0.0	
13 TOTAL INT. SALES	2,004,956	1,864,570	(140,386)	-7.5	5,969,095	4,872,430	(1,096,665)	-22.5	
14 TOTAL SALES	4,367,765	4,121,770	(245,995)	-6.0	14,362,347	12,695,800	(1,666,547)	-13.1	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,605	1,552	(53)	-3.4	1,616	1,567	(49)	-3.1	
16 OUTDOOR LIGHTING (21)	6	3	(3)	-100.0	6	4	(2)	-50.0	
17 RESIDENTIAL (31)	29,820	29,761	(59)	-0.2	30,177	30,220	43	0.1	
18 LARGE VOLUME (51)	1,371	1,315	(56)	-4.3	1,360	1,316	(44)	-3.3	
19 OTHER (81)	919	937	18	1.9	924	938	14	1.5	
20				0.0				0.0	
21 TOTAL FIRM	33,721	33,568	(153)	-0.5	34,083	34,045	(38)	-0.1	
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	12	0	0.0	
23 LARGE VOLUME INT (93)	1	1	0	0.0	1	1	0	0.0	
24				0.0				0.0	
25 TOTAL INTERRUPTIBLE	13	13	0	0.0	13	13	0	0.0	
26 TOTAL CUSTOMERS	33,734	33,581	(153)	-0.5	34,096	34,058	(38)	-0.1	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	144	140	(5)	-3.3	739	653	(86)	-13.2	
28 OUTDOOR LIGHTING (21)	32	27	(6)	-21.3	97	75	(22)	-29.1	
29 RESIDENTIAL (31)	17	17	(0)	-1.1	65	61	(4)	-6.6	
30 LARGE VOLUME (51)	1,176	1,161	(15)	-1.3	3,800	3,720	(80)	-2.2	
31 OTHER (81)	22	23	1	2.3	86	77	(8)	-10.7	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	19,302	15,493	(3,808)	-24.6	61,897	53,923	(7,973)	-14.8	
34 LARGE VOLUME INT (93)	1,773,337	1,678,650	(94,687)	-5.6	5,226,337	4,225,350	(1,000,987)	-23.7	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	129	123	(7)	-5.5	421	373	(48)	-13.0	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

WEST PALM BEACH;	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0217	1.0209	1.0264			
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.03	1.04	0.00	0.00	0.00
SANFORD & DELAND;	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0217	1.0209	1.0264	0.0000	0.0000	0.0000
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	0.00	0.00	0.00



# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
MONTH: JUNE 1993

	PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	ENTRADE CORPORATION	611	877	851	26,310	25,530	\$2.210	\$2.278
2	HADSON GAS SYSTEMS, INC.	8798	877	851	26,310	25,530	\$2.150	\$2.216
3	HADSON GAS SYSTEMS, INC.	10109	511	496	15,330	14,880	\$2.200	\$2.267
4	HADSON GAS SYSTEMS, INC.	16043	148	144	4,440	4,320	\$2.170	\$2.230
5	HADSON GAS SYSTEMS, INC.	16044	900	874	27,000	26,220	\$2.170	\$2.235
6	ENTRADE CORPORATION	23060	1,559	1,514	46,770	45,420	\$2.235	\$2.301
7								
8								
9								
10								
11								
12								
<u>TOTAL</u>			4,872	4,730	146,160	141,900		
<u>WEIGHTED AVERAGE</u>							\$2.198	\$2.264

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.



# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

## INVOICE

CUSTOMER  
 -----  
 FLORIDA PUBLIC UTILITIES  
 P.O. DRAWER C  
 WEST PALM BEACH, FL 33402

CUSTOMER S015

INVOICE NO.: 93060004  
 DATE: JUNE 30, 1993  
 DUE DATE: JULY 10, 1993  
 CONTRACT NO.: 030089  
 CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF JUNE, 1993

020607

DESCRIPTION	MCF @	THERM	RATE	AMOUNT
	14.73	DRY		

-----  
FIRM

D-1 DEMAND CHARGE		1,419,000	\$0.03058	\$43,393.02
-------------------	--	-----------	-----------	-------------

INVOICE TOTALS:				\$43,393.02
-----------------	--	--	--	-------------

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.  
 P. O. BOX 65752  
 CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

An **ENRON/SONAT** Affiliate



# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

## CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.  
P. O. BOX C  
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1  
INVOICE NO: 6897 06-3-00066  
ON YOUR REMITTANCE  
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.  
NCNB ACCT# 001658806  
NCNB ROUTING # 053000196  
CHARLOTTE, NC 00000

DATE: 06/30/93  
DUE DATE: 07/10/93  
CONTRACT NUMBER: F-21152/21152  
CONTRACT DATED: 07/01/92  
CONTRACT PRESSURE BASE: 14.73  
RATE BASED ON: MMBTU  
BTU: DRY

FPU

### POINT DESCRIPTION

000000 DEMAND

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000/000000	06/93	A	D	147,210	.30310000	44,619.35
Subtotal:				147,210		44,619.35
Net Amount Due:						\$44,619.35

### RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty X = FERC Filing	Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An **ENRON/SONAT** Affiliate

# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

## INVOICE

<p style="text-align: center;">CUSTOMER</p> <p>-----</p> <p>FLORIDA PUBLIC UTILITIES P.O. DRAWER C WEST PALM BEACH, FL 33402</p>	<p>CUSTOMER S015</p> <p>INVOICE NO.: 93060098 DATE: JULY 10, 1993 DUE DATE: JULY 20, 1993 CONTRACT NO.: 030089 CONTRACT DATE: AUGUST 25, 1973</p>
--	---

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF JUNE, 1993				020607
DESCRIPTION	MCF @	THERM	RATE	AMOUNT
	14.73	DRY		
FIRM COMMODITY	16,293	167,520	\$.36651	\$61,397.76
PREFERRED INTERRUPTIBLE	1,518	15,610	\$.39540	\$6,172.19

INVOICE TOTALS: 17,811      183,130      \$67,569.95

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.  
P. O. BOX 65752  
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

An **ENRON/SONAT** Affiliate



# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

## CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.  
P. O. BOX C  
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1  
INVOICE NO: 6974 06-3-00066  
ON YOUR REMITTANCE  
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.  
NCNB ACCT# 001658806  
NCNB ROUTING # 053000196  
CHARLOTTE, NC 00000

DATE: 07/10/93  
DUE DATE: 07/20/93  
CONTRACT NUMBER: F-21152/21152  
CONTRACT DATED: 07/01/92  
CONTRACT PRESSURE BASE: 14.73  
RATE BASED ON: MMBTU  
BTU: DRY

FPU

POINT DESCRIPTION  
016106 FPU ~ LAKE WORTH SOUTH  
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016106	06/93	A	C	147,210	.15430000	22,714.50
Subtotal:				147,210		22,714.50

Net Amount Due: \$22,714.50

## RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty	X = FERC Filing
			Z = Discount	

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate





# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

## CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.  
P. O. BOX C  
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1  
INVOICE NO: 6979 06-3-00066  
ON YOUR REMITTANCE  
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.  
NCNB ACCT# 001658806  
NCNB ROUTING # 053000196  
CHARLOTTE, NC 00000

DATE: 07/10/93  
DUE DATE: 07/20/93  
CONTRACT NUMBER: P-22037/22037  
CONTRACT DATED:  
CONTRACT PRESSURE BASE: 14.73  
RATE BASED ON: MMBTU  
BTU: DRY

PTS

POINT	DESCRIPTION					
016106	FPU - LAKE WORTH SOUTH					
999999	WESTERN DIVISION RECEIPTS					
PATH	POINTS	EST/	RATE			
RECPT/DELVY	MONTH	ACT	TYPE	VOLUME	RATE	AMOUNT
999999/016106	06/93	A	C	239.167	.44050000	105,353.06
Subtotal:				239.167		105,353.06
					Net Amount Due:	\$105,353.06

## RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Ovrerrun	P = Penalty	X = FERC Filing
				Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An **ENRON/SONAT** Affiliate

# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

**CUSTOMER INVOICE**

FLORIDA PUBLIC UTILITIES CO.  
P.O. BOX C  
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1  
INVOICE NO: 6983 06-3-00066  
ON YOUR REMITTANCE  
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.  
NCNB ACCT# 001658806  
NCNB ROUTING # 053000196  
CHARLOTTE, NC 00000

DATE: 07/10/93  
DUE DATE: 07/20/93  
CONTRACT NUMBER: P-22037/22037  
CONTRACT DATED:  
CONTRACT PRESSURE BASE: 14.73  
RATE BASED ON: MMBTU  
BTU: DRY

PTS

**POINT DESCRIPTION**

016106 FPU - LAKE WORTH SOUTH  
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016106	05/93	A	C	77,044-	.44000000	33,899.36-
999999/016106	05/93	A	C	80,000	.44000000	35,200.00
Subtotal:				2,956		1,300.64

Net Amount Due: \$1,300.64  
=====

**RATE TYPE**

C = Commodity      D = Demand      F = Fuel      G = Production & Gathering      I = Interest  
L = Inline Transfer      M = Administration Fee      O = Overrun      P = Penalty      X = FERC Filing      Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An **ENRON/SONAT** Affiliate

# Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER CREDIT MEMO

FLORIDA PUBLIC UTILITIES CO.  
P. O. BOX C  
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1  
INVOICE NO: 6984 06-3-00066  
ON YOUR REMITTANCE  
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.  
NCNB ACCT# 001658806  
NCNB ROUTING # 053000196  
CHARLOTTE, NC 00000

DATE: 07/10/93  
DUE DATE: 07/20/93  
CONTRACT NUMBER: I-03463/004066  
CONTRACT DATED: 03/01/91  
CONT: T PRESSURE BASE: 14.73  
RATE SED ON: MMBTU  
BTU: DRY

ITS - MARKET

POINT DESCRIPTION  
016105 FPU - WEST PALM BEACH  
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016105	05/93	A	C	105,723-	.40420000	54,859.24-
999999/016105	05/93	A	C	102,992	.40420000	53,755.37
Subtotal:				2,731-		1,103.87-
Net Amount Due:						\$1,103.87-

RATE TYPE

C = Commodity      D = Demand      F = Fuel      G = Production & Gathering      I = Interest  
L = Inline Transfer      M = Administration Fee      O = Other      P = Penalty      X = FERC Filing      Z = Discount

Any questions regarding this invoice should be directed to MONROE LEBLANC on telephone number (713) 853-1707.

An ENBRIG/SOMAT Affiliate

1  
2  
3  
4  
5  
6  
7 NATURAL GAS CLEARINGHOUSE  
8 13430 NORTHWEST FREEWAY  
9 SUITE 1200  
10 HOUSTON, TEXAS 77040  
11 PHONE: 713/744-1111  
12 FAX: 713/744-5340  
13  
14  
15  
16

INVOICE NO.. 02401-00  
INVOICE DATE: 07-08-93  
CONTRACT NO.: 90-11-034  
CLIENT CONTACT: KB

17 FLORIDA PUBLIC UTILITIES  
18 ATTN: MR. JACK BROWN, TREASURER  
19 POST OFFICE BOX 3395  
20 WEST PALM BEACH FL 33402  
21  
22  
23  
24

TERMS: Net Due On or Before  
07-20-93

25 #2316100  
26  
27

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
-------------	------------------	------	--------

28  
29  
30  
31  
32 Estimated June 93 Volumes of  
33 Natural Gas Purchased from  
34 NATURAL GAS CLEARINGHOUSE via  
35

36 FLORIDA GAS TRANSMISSION COMPANY  
37

CARNES	91,361 D	2.050000	187,290.05
--------	----------	----------	------------

38  
39  
40  
41  
42  
43 Wire To: NationsBank  
44 Dallas, Texas  
45 ABA #111000025 ACCOUNT #2661523836  
46 CREDIT NATURAL GAS CLEARINGHOUSE  
47

48 Lockbox: P.O. BOX 840795  
49 DALLAS, TX 75284-0795  
50  
51  
52

53 Questions regarding this invoice should be directed to  
54 GREG HAYES at 713-744-1782.  
55 Support for your payment should be Faxed to 713-744-5340.  
56  
57  
58  
59

TOTAL INVOICE	91,361 MMBTUs	187,290.05
	=====	=====



Date processed: July 2, 1993

In Account With:

Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

Invoice: 60270

Facility: FLORIDA PUBLIC

Subject: Natural Gas Purchases  
for the month of  
June 1993

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
FOB: FGT	26310 MD	\$ 2.210	\$ 58,145.10
FOB: FGT	46770 MD	\$ 2.235	\$ 104,530.95
	-----		-----
	73080		\$ 162,676.05
			=====
		Total Amount Due:	\$ 162,676.05
			=====

\*\* (M:MMBtu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Received by wire transfer -- net 10 days

Please Remit To:  
Mellon Bank, N.A.  
Pittsburgh, PA  
EnTrade Corporation  
Acct #: 199-8802  
ABA #: 043000261

Direct Billing Inquiries To:  
EnTrade Corporation  
The Springs Office Building  
950 Breckenridge Lane  
Louisville, KY 40207-4674  
(502) 894-3100 Telephone  
Attn: Customer Accounting

Please provide invoice number with remittance.



Date processed: July 22, 1993

In Account With:

Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

Invoice: 60838

Facility: FLORIDA PUBLIC

Subject: Natural Gas Purchases  
for the month of  
June 1993

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
Current Month:			
FOB: FGT	26310 MD	\$ 2.210	\$ 58,145.10
FOB: FGT	46770 MD	\$ 2.235	\$ 104,530.95
	-----		-----
	73080		\$ 162,676.05
Prior Months:			
February and March Revision	583 MD	\$ 1.552	\$ 904.82
			=====
		Total Amount Due:	\$ 163,580.87
			=====
		LESS AMOUNT PAID:	(162,676.05)
			=====
Comments:		TOTAL AMOUNT DUE:	904.82
			=====

Supercedes Invoice number 60270, dated 07/02/93  
\*\* (H:MHBtu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Received by wire transfer -- net 10 days

Please Remit To:  
Mellon Bank, N.A.  
Pittsburgh, PA  
EnTrade Corporation  
Acct #: 199-8802  
ABA #: 043000261

Direct Billing Inquiries To:  
EnTrade Corporation  
The Springs Office Building  
950 Breckenridge Lane  
Louisville, KY 40207-4674  
(502) 894-3100 Telephone  
Attn: Customer Accounting

Please provide invoice number with remittance.



INVOICE

For Services During the Month of June, 1993

FLORIDA PUBLIC UTILITIES COMPANY  
401 S. DIXIE HWY.  
P.O. BOX 3395  
WEST PALM BEACH, FLORIDA 33402  
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1  
DATED: July 02, 1993  
DUE DATE: July 20, 1993  
INVOICE: 14397

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>	<u>PRICE</u>	<u>AMOUNT</u>
Commodity Charges:				
Zone 1	MMBtu	26,310	X \$2.1500 =	56,566.50
Zone 2	MMBtu	31,440	X \$2.1700 =	68,224.80
Zone 3	MMBtu	15,330	X \$2.2000 =	33,726.00
TOTAL TERM		73,080		\$ 158,517.30

ADDITIONAL SPOT PURCHASES

Zone 2	MMBtu	0	X \$0.0000 =	0.00
TOTAL DUE		73,080		\$ <u>158,517.30</u>

SUPPORTING DATA: Base Index

June 1, 1993 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$2.13 +	0.02	=	2.1500
Florida gas (Zone 2) =	\$2.15 +	0.02	=	2.1700
Florida gas (Zone 3) =	\$2.18 +	0.02	=	2.2000

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX  
ABA #111000025  
Ref: A/C #1290288605  
L/B #651529  
Hadson Gas Systems, Inc.

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

10:50

07/02/93

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770  
Telephone (405) 235-9531 / FAX (405) 235-8905



REVISED INVOICE

For Services During the Month of November, 1992

FLORIDA PUBLIC UTILITIES COMPANY
P.O. BOX 3395
WEST PALM BEACH, FLORIDA 33402
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1
DATED: July 2, 1993
DUE DATE: July 20, 1993
INVOICE: 14391

INVOICE REVISED TO REFLECT ACTUALS

Deliveries on Florida Gas

Table with columns: DESCRIPTION, BASIS, UNITS, PRICE, AMOUNT. Includes rows for Zone 1, Zone 2, Zone 3, and a summary row for TOTAL REVISED INVOICE.

SUPPORTING DATA: Base Index
November 1, 1992 Issue Inside F.E.R.C. Gas Market Report.

Table showing gas prices for Zone 1, Zone 2, and Zone 3 with calculations.

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Wachovia Bank & Trust
ABA #053100494
Ref: A/C #8736-015616
L/B #751302
Hadson Gas Systems, Inc.

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770
Telephone (405) 235-9531 / FAX (405) 235-8905





REVISED INVOICE

For Services During the Month of December, 1992

FLORIDA PUBLIC UTILITIES COMPANY  
401 S. DIXIE HWY.  
P.O. BOX 3395  
WEST PALM BEACH, FLORIDA 33402  
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1  
DATED: July 02, 1993  
DUE DATE: July 20, 1993  
INVOICE: 14393

INVOICE REVISED TO REFLECT ACTUALS

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>BASIS</u>	<u>UNITS</u>	<u>PRICE</u>	<u>AMOUNT</u>
Commodity Charges:				
Zone 1	MMBtu	70,108 X	\$2.2400 =	157,041.92
Zone 2	MMBtu	93,999 X	\$2.2900 =	215,257.71
Zone 3	MMBtu	45,601 X	\$2.4000 =	109,442.40
TOTAL REVISED INVOICE		209,708 ✓		\$ 481,742.03 ✓
LESS AMOUNT PAID				<u>(480,593.78) ✓</u>
NET DUE				<u>1,148.25</u>


SUPPORTING DATA: Base Index  
December 1, 1992 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$2.20 +	0.04 =	2.2400
Florida gas (Zone 2) =	\$2.25 +	0.04 =	2.2900
Florida gas (Zone 3) =	\$2.36 +	0.04 =	2.4000

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX  
ABA #111000025  
Ref: A/C #1290288605  
L/B #651529  
Hadson Gas Systems, Inc.

 If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

**HADSON GAS SYSTEMS, INC.**

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770  
Telephone (405) 235-9531 / FAX (405) 235-8905

10:45  
07/02/93



REVISED INVOICE

For Services During the Month of February, 1993

FLORIDA PUBLIC UTILITIES COMPANY
401 S. DIXIE HWY.
P.O. BOX 3395
WEST PALM BEACH, FLORIDA 33402
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1
DATED: July 02, 1993
DUE DATE: July 20, 1993
INVOICE: 14395

INVOICED REVISED TO REFLECT ACTUALS

Deliveries on Florida Gas

Table with columns: DESCRIPTION, BASIS, UNITS, PRICE, AMOUNT. Includes rows for Zone 1, Zone 2, Zone 3, and TOTAL TERM.

ADDITIONAL SPOT PURCHASES

Table with columns: DESCRIPTION, BASIS, UNITS, PRICE, AMOUNT. Includes rows for Zone 1, Zone 2, and TOTAL REVISED INVOICE.

LESS AMOUNT PAID

NET DUE

SUPPORTING DATA: Base Index

February 1, 1993 Issue Inside F.E.R.C. Gas Market Report.

Table showing gas prices for Zone 1, Zone 2, and Zone 3 with calculations.

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX
ABA #111000025
Ref: A/C #1290288605
L/B #651529
Hadson Gas Systems, Inc.

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531
HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770
Telephone (405) 235-9531 / FAX (405) 235-8905

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07/02/93

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07/13/93  
MDN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-A0  
REVISED 7/13/93

FIRM	CURRENT MONTH:				PERIOD TO DATE:				
	APRIL 1993								
PIPELINE	COST OF GAS PURCHASED		ORIGINAL	DIFFERENCE		ACTUAL	ORIGINAL	DIFFERENCE	
	ACTUAL	ESTIMATE	ESTIMATE	AMOUNT	%	ESTIMATE	ESTIMATE	AMOUNT	%
1 COMMODITY	31,099	0	0	(31,099)	0.0	31,099	0	(31,099)	0.0
2 DEMAND	123,982	325,694	201,712	201,712	61.9	123,982	325,694	201,712	61.9
3	0	0	0	0	0.0	0	0	0	0.0
4 OVERRUN	0	0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES	0	0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED	155,081	325,694	170,613	170,613	52.4	155,081	325,694	170,613	52.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	44,683	72,402	27,719	27,719	38.3	44,683	72,402	27,719	38.3
8 COMMODITY Other	645,057	549,968	(95,089)	(95,089)	(17.3)	645,057	549,968	(95,089)	(17.3)
9 DEMAND	123,738	0	(123,738)	(123,738)	0.0	123,738	0	(123,738)	0.0
10 OVERRUN	0	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline	0	0	0	0	0.0	0	0	0	0.0
12 DEMAND	0	0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST	813,478	622,370	(191,108)	(191,108)	(30.7)	813,478	622,370	(191,108)	(30.7)
14 TOTAL PIPELINE AND TRANSPORTATION	968,559	948,064	(20,495)	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0	0.0	0	0	0	0.0
16 TOTAL COST	968,559	948,064	(20,495)	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)
17 NET UNBILLED	0	0	0	0	0.0	0	0	0	0.0
18 COMPANY USE	2,020	1,703	(317)	(317)	(18.6)	2,020	1,703	(317)	(18.6)
19 TOTAL THERM SALES	979,542	946,361	(33,181)	(33,181)	(3.5)	979,542	946,361	(33,181)	(3.5)
	THERMS PURCHASED								
PIPELINE									
20 COMMODITY	106,156	0	(106,156)	(106,156)	0.0	106,156	0	(106,156)	0.0
21 DEMAND	4,082,400	4,802,400	720,000	720,000	15.0	4,082,400	4,802,400	720,000	15.0
22	0	0	0	0	0.0	0	0	0	0.0
23 OVERRUN	0	0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES	0	0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED	106,156	0	(106,156)	(106,156)	0.0	106,156	0	(106,156)	0.0
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	2,905,249	3,073,090	167,841	167,841	5.5	2,905,249	3,073,090	167,841	5.5
27 COMMODITY Other	2,833,211	3,165,283	332,072	332,072	10.5	2,833,211	3,165,283	332,072	10.5
28 DEMAND	4,082,400	0	(4,082,400)	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0
29	0	0	0	0	0.0	0	0	0	0.0
30 OVERRUN	0	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline	0	0	0	0	0.0	0	0	0	0.0
32 DEMAND	0	0	0	0	0.0	0	0	0	0.0
33	0	0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION	2,905,249	3,073,090	167,841	167,841	5.5	2,905,249	3,073,090	167,841	5.5
35 TOTAL PIPELINE AND TRANSPORTATION	3,011,405	3,073,090	61,685	61,685	2.0	3,011,405	3,073,090	61,685	2.0
36 NET UNBILLED	0	0	0	0	0.0	0	0	0	0.0
37 COMPANY USE	6,902	5,520	(1,382)	(1,382)	(25.0)	6,902	5,520	(1,382)	(25.0)
38 TOTAL THERM SALES	3,347,484	3,067,570	(279,914)	(279,914)	(9.1)	3,347,484	3,067,570	(279,914)	(9.1)
	CENTS PER THERM								
PIPELINE									
39 COMMODITY	29.296	0.000	(29.296)	(29.296)	0.0	29.296	0.000	(29.296)	0.0
40 DEMAND	3.037	6.782	3.745	3.745	55.2	3.037	6.782	3.745	55.2
41	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED	146.088	0.000	(146.088)	(146.088)	0.0	146.088	0.000	(146.088)	0.0
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	1.538	2.356	0.818	0.818	34.7	1.538	2.356	0.818	34.7
46 COMMODITY Other	22.768	17.375	(5.393)	(5.393)	(31.0)	22.768	17.375	(5.393)	(31.0)
47 DEMAND	3.031	0.000	(3.031)	(3.031)	0.0	3.031	0.000	(3.031)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline									
51 DEMAND									
52 TOTAL TRANSPORTATION COST	28.000	20.252	(7.748)	(7.748)	(38.3)	28.000	20.252	(7.748)	(38.3)
53 TOTAL PIPELINE AND TRANSPORTATION	32.163	30.851	(1.313)	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)
54 NET UNBILLED									
55 COMPANY USE	29.267	30.851	1.585	1.585	5.1	29.267	30.851	1.585	5.1
56 TOTAL THERM SALES	32.163	30.851	(1.313)	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)
57 TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS	29.487	28.175	(1.313)	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0.000	0.000	0.0	0	0	0.000	0.0
60 TOTAL	29.487	28.175	(1.313)	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES	29.59790	28.28045	(1.317)	(1.317)	(4.7)	29.59790	28.28045	(1.317)	(4.7)

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07/13/93  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MI-A0  
REVISED 7/13/93

INTERRUPTIBLE		CURRENT MONTH: APRIL 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
		1 COMMODITY		4,003	157,133	153,130	97.5	4,003	157,133
2 DEMAND		0	0	0	0.0	0	0	0	0.0
3 LESS END-USE CONTRACT (DED TO LWU)			0	0	0.0		0	0	0.0
4 COMMODITY		0	0	0	0.0	0	0	0	0.0
5 DEMAND		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		5,752	23,779	18,027	75.8	5,752	23,779	18,027	75.8
8 COMMODITY Other		83,033	180,788	97,755	54.1	83,033	180,788	97,755	54.1
9 DEMAND		0	0	0	0.0	0	0	0	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		88,785	204,567	115,782	56.6	88,785	204,567	115,782	56.6
14 TOTAL PIPELINE AND TRANSPORTATION		92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	649	649	100.0	0	649	649	100.0
19 TOTAL THERM SALES		110,724	361,051	250,327	69.3	110,724	361,051	250,327	69.3
	THERMS PURCHASED -----								
20 COMMODITY		13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9
21 DEMAND		0	0	0	0.0	0	0	0	0.0
22 LESS END-USE CONTRACT (DED TO LWU)			0	0	0.0		0	0	0.0
23 COMMODITY		0	0	0	0.0	0	0	0	0.0
24 DEMAND		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9
27 COMMODITY Other (@ FPU GATE)		364,699	1,039,589	674,890	64.9	364,699	1,039,589	674,890	64.9
28 DEMAND		0	0	0	0.0	0	0	0	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33									
34 TOTAL TRANSPORTATION		373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9
35 TOTAL PIPELINE AND TRANSPORTATION		387,635	1,660,880	1,273,245	76.7	387,635	1,660,880	1,273,245	76.7
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	2,980	2,980	100.0	0	2,980	2,980	100.0
38 TOTAL THERM SALES		2,067,477	1,657,900	(409,577)	(24.7)	2,067,477	1,657,900	(409,577)	(24.7)
	CENTS PER THERM -----								
39 COMMODITY		29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
40 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46 COMMODITY Other		22.768	17.390	(5.377)	(30.9)	22.768	17.390	(5.377)	(30.9)
47 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		23.741	20.268	(3.473)	(17.1)	23.741	20.268	(3.473)	(17.1)
53 TOTAL PIPELINE AND TRANSPORTATION		23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	21.779	21.779	100.0	0.000	21.779	21.779	100.0
56 TOTAL THERM SALES		23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		21.34089	19.17343	(2.167)	(11.3)	21.34089	19.17343	(2.167)	(11.3)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1  
REVISED 7/13/93

TOTAL COMPANY		CURRENT MONTH: APRIL 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
		1	COMMODITY	35,102	157,133	122,031	77.7	35,102	157,133
2	DEMAND	123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9
3	LESS END-USE CONTRACT (DED TO LWU)								
4	COMMODITY	0	0	0	0.0	0	0	0	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	159,084	482,827	323,743	67.1	159,084	482,827	323,743	67.1
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	50,435	96,181	45,746	47.6	50,435	96,181	45,746	47.6
8	COMMODITY Other	728,090	730,756	2,666	0.4	728,090	730,756	2,666	0.4
9	DEMAND	123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0
10	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND	0	0	0	0.0	0	0	0	0.0
13	TOTAL TRANSPORTATION COST	902,263	826,937	(75,326)	(9.1)	902,263	826,937	(75,326)	(9.1)
14	TOTAL PIPELINE AND TRANSPORTATION	1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	2,020	2,352	332	14.1	2,020	2,352	332	14.1
19	TOTAL THERM SALES	1,090,266	1,307,412	217,146	16.6	1,090,266	1,307,412	217,146	16.6
THERMS PURCHASED									
20	COMMODITY	119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6
21	DEMAND	4,082,400	4,802,400	720,000	15.0	4,082,400	4,802,400	720,000	15.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	0	0	0	0.0
24	DEMAND	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7
27	COMMODITY Other (@ FPU GATE)	3,197,910	4,204,872	1,006,962	23.9	3,197,910	4,204,872	1,006,962	23.9
28	DEMAND	4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0
29		0	0	0	0.0	0	0	0	0.0
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
32	DEMAND	0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7
35	TOTAL PIPELINE AND TRANSPORTATION	3,399,040	4,733,970	1,334,930	28.2	3,399,040	4,733,970	1,334,930	28.2
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	6,902	8,500	1,598	18.8	6,902	8,500	1,598	18.8
38	TOTAL THERM SALES	5,414,961	4,725,470	(689,491)	(14.6)	5,414,961	4,725,470	(689,491)	(14.6)
CENTS PER THERM									
39	COMMODITY	29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
40	DEMAND	3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERRUN								
43	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	132.769	74.102	(58.667)	(79.2)	132.769	74.102	(58.667)	(79.2)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46	COMMODITY Other	22.768	17.379	(5.389)	(31.0)	22.768	17.379	(5.389)	(31.0)
47	DEMAND	3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0
48									
49	OVERRUN								
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52	TOTAL TRANSPORTATION COST	27.515	20.256	(7.258)	(35.8)	27.515	20.256	(7.258)	(35.8)
53	TOTAL PIPELINE AND TRANSPORTATION	31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	29.267	27.671	(1.596)	(5.8)	29.267	27.671	(1.596)	(5.8)
56	TOTAL THERM SALES	31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58	TOTAL COST OF GAS	28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PRA FACTOR ADJUSTED FOR TAXES	28.65625	25.08532	(3.571)	(14.2)	28.65625	25.08532	(3.571)	(14.2)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/HF-AR  
REVISED 7/13/93

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PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
1 COMMODITY		31,099	0	(31,099)	0.0	31,099	0	(31,099)	0.0
2 DEMAND		123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9
3		0	0	0	0.0	0	0	0	0.0
4 OVERRUN		0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		155,081	325,694	170,613	52.4	155,081	325,694	170,613	52.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		44,683	72,402	27,719	38.3	44,683	72,402	27,719	38.3
8 COMMODITY Other		645,057	549,968	(95,089)	(17.3)	645,057	549,968	(95,089)	(17.3)
9 DEMAND		123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		813,478	622,370	(191,108)	(30.7)	813,478	622,370	(191,108)	(30.7)
14 TOTAL PIPELINE AND TRANSPORTATION		968,559	948,064	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		968,559	948,064	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		2,020	1,703	(317)	(18.6)	2,020	1,703	(317)	(18.6)
19 TOTAL THERM SALES		979,542	946,361	(33,181)	(3.5)	979,542	946,361	(33,181)	(3.5)
	THERMS PURCHASED								
PIPELINE									
20 COMMODITY		106,156	0	(106,156)	0.0	106,156	0	(106,156)	0.0
21 DEMAND		4,082,400	4,802,400	720,000	15.0	4,082,400	4,802,400	720,000	15.0
22		0	0	0	0.0	0	0	0	0.0
23 OVERRUN		0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		106,156	0	(106,156)	0.0	106,156	0	(106,156)	0.0
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		2,905,249	3,073,090	167,841	5.5	2,905,249	3,073,090	167,841	5.5
27 COMMODITY Other		2,833,211	3,165,283	332,072	10.5	2,833,211	3,165,283	332,072	10.5
28 DEMAND		4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		2,905,249	3,073,090	167,841	5.5	2,905,249	3,073,090	167,841	5.5
35 TOTAL PIPELINE AND TRANSPORTATION		3,011,405	3,073,090	61,685	2.0	3,011,405	3,073,090	61,685	2.0
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		6,902	5,520	(1,382)	(25.0)	6,902	5,520	(1,382)	(25.0)
38 TOTAL THERM SALES		3,347,484	3,067,570	(279,914)	(9.1)	3,347,484	3,067,570	(279,914)	(9.1)
	CENTS PER THERM								
PIPELINE									
39 COMMODITY		29.296	0.000	(29.296)	0.0	29.296	0.000	(29.296)	0.0
40 DEMAND		3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		146.088	0.000	(146.088)	0.0	146.088	0.000	(146.088)	0.0
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46 COMMODITY Other		22.768	17.375	(5.393)	(31.0)	22.768	17.375	(5.393)	(31.0)
47 DEMAND		3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		28.000	20.252	(7.748)	(38.3)	28.000	20.252	(7.748)	(38.3)
53 TOTAL PIPELINE AND TRANSPORTATION		32.163	30.851	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		29.267	30.851	1.585	5.1	29.267	30.851	1.585	5.1
56 TOTAL THERM SALES		32.163	30.851	-1.313	-4.3	32.163	30.851	(1.313)	(4.3)
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		29.487	28.175	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		29.487	28.175	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		29.59790	28.28045	(1.317)	(4.7)	29.59790	28.28045	(1.317)	(4.7)
63 PGA FACTOR ROUNDED TO NEAREST .001		29.598	28.280	(1.317)	(4.7)	29.598	28.280	(1.317)	(4.7)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

INTERRUPTIBLE		CURRENT MONTH:				PERIOD TO DATE:				
PIPELINE	COST OF GAS PURCHASED	APRIL 1993		DIFFERENCE AMOUNT	%	APRIL 1993		DIFFERENCE AMOUNT	%	
		ACTUAL	REVISED ESTIMATE			ACTUAL	REVISED ESTIMATE			
1	COMMODITY	4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5	
2	DEMAND	0	0	0	0.0	0	0	0	0.0	
3	LESS END-USE CONTRACT (DED TO LWU)									
4	COMMODITY	0	0	0	0.0	0	0	0	0.0	
5	DEMAND	0	0	0	0.0	0	0	0	0.0	
6	TOTAL COST OF GAS PURCHASED	4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5	
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	5,752	23,779	18,027	75.8	5,752	23,779	18,027	75.8	
8	COMMODITY Other	83,033	180,788	97,755	54.1	83,033	180,788	97,755	54.1	
9	DEMAND	0	0	0	0.0	0	0	0	0.0	
10	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
12	DEMAND	0	0	0	0.0	0	0	0	0.0	
13	TOTAL TRANSPORTATION COST	88,785	204,567	115,782	56.6	88,785	204,567	115,782	56.6	
14	TOTAL PIPELINE AND TRANSPORTATION	92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	0	649	649	100.0	0	649	649	100.0	
19	TOTAL THERM SALES	110,724	361,051	250,327	69.3	110,724	361,051	250,327	69.3	
THERMS PURCHASED										
20	COMMODITY	13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9	
21	DEMAND	0	0	0	0.0	0	0	0	0.0	
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
23	COMMODITY	0	0	0	0.0	0	0	0	0.0	
24	DEMAND	0	0	0	0.0	0	0	0	0.0	
25	TOTAL PURCHASED	13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9	
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9	
27	COMMODITY Other (@ FPU GATE)	364,699	1,039,589	674,890	64.9	364,699	1,039,589	674,890	64.9	
28	DEMAND	0	0	0	0.0	0	0	0	0.0	
29	OVERRUN	0	0	0	0.0	0	0	0	0.0	
30	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
32	DEMAND	0	0	0	0.0	0	0	0	0.0	
33	OVERRUN	0	0	0	0.0	0	0	0	0.0	
34	TOTAL TRANSPORTATION	373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9	
35	TOTAL PIPELINE AND TRANSPORTATION	387,635	1,660,880	1,273,245	76.7	387,635	1,660,880	1,273,245	76.7	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	0	2,980	2,980	100.0	0	2,980	2,980	100.0	
38	TOTAL THERM SALES	2,067,477	1,657,900	(409,577)	(24.7)	2,067,477	1,657,900	(409,577)	(24.7)	
CENTS PER THERM										
39	COMMODITY	29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)	
40	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42	OTHER PURCHASES									
44	TOTAL COST OF GAS PURCHASED	29.296	0.000	(29.296)	0.0	29.296	24.116	(5.180)	(21.5)	
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7	
46	COMMODITY Other	22.768	17.390	(5.377)	(30.9)	22.768	17.390	(5.377)	(30.9)	
47	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
48	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
52	TOTAL TRANSPORTATION COST	23.741	20.268	(3.473)	(17.1)	23.741	20.268	(3.473)	(17.1)	
53	TOTAL PIPELINE AND TRANSPORTATION	23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	0.000	21.779	21.779	100.0	0.000	21.779	21.779	100.0	
56	TOTAL THERM SALES	23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)	
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0	
58	TOTAL COST OF GAS	21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60	TOTAL	21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)	
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62	P&A FACTOR ADJUSTED FOR TAXES	21.34089	19.17343	(2.167)	(11.3)	21.34089	19.17343	(2.167)	(11.3)	
63	P&A FACTOR ROUNDED TO NEAREST .001	21.341	19.173	(2.167)	(11.3)	21.341	19.173	(2.167)	(11.3)	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/AR  
REVISED 7/13/93

TOTAL COMPANY

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
1	COMMODITY	35,102	157,133	122,031	77.7	35,102	157,133	122,031	77.7
2	DEMAND	123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9
3	LESS END-USE CONTRACT (DED TO LWU)								
4	COMMODITY	0	0	0	0.0	0	0	0	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	159,084	482,827	323,743	67.1	159,084	482,827	323,743	67.1
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	50,435	96,181	45,746	47.6	50,435	96,181	45,746	47.6
8	COMMODITY Other	728,090	730,756	2,666	0.4	728,090	730,756	2,666	0.4
9	DEMAND	123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0
10	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND	0	0	0	0.0	0	0	0	0.0
13	TOTAL TRANSPORTATION COST	902,263	826,937	(75,326)	(9.1)	902,263	826,937	(75,326)	(9.1)
14	TOTAL PIPELINE AND TRANSPORTATION	1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	2,020	2,352	332	14.1	2,020	2,352	332	14.1
19	TOTAL THERM SALES	1,090,266	1,307,412	217,146	16.6	1,090,266	1,307,412	217,146	16.6
THERMS PURCHASED									
20	COMMODITY	119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6
21	DEMAND	4,082,400	4,802,400	720,000	15.0	4,082,400	4,802,400	720,000	15.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	0	0	0	0.0
24	DEMAND	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7
27	COMMODITY Other (@ FPU GATE)	3,197,910	4,204,872	1,006,962	23.9	3,197,910	4,204,872	1,006,962	23.9
28	DEMAND	4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0
29	OVERRUN	0	0	0	0.0	0	0	0	0.0
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
32	DEMAND	0	0	0	0.0	0	0	0	0.0
33	OVERRUN	0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7
35	TOTAL PIPELINE AND TRANSPORTATION	3,399,040	4,733,970	1,334,930	28.2	3,399,040	4,733,970	1,334,930	28.2
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	6,902	8,500	1,598	18.8	6,902	8,500	1,598	18.8
38	TOTAL THERM SALES	5,414,961	4,725,470	(689,491)	(14.6)	5,414,961	4,725,470	(689,491)	(14.6)
CENTS PER THERM									
39	COMMODITY	29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
40	DEMAND	3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERRUN								
43	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	132.769	74.102	(58.667)	(79.2)	132.769	74.102	(58.667)	(79.2)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46	COMMODITY Other	22.768	17.379	(5.389)	(31.0)	22.768	17.379	(5.389)	(31.0)
47	DEMAND	3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0
48	OVERRUN								
49	OVERRUN								
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52	TOTAL TRANSPORTATION COST	27.515	20.256	(7.258)	(35.8)	27.515	20.256	(7.258)	(35.8)
53	TOTAL PIPELINE AND TRANSPORTATION	31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	29.267	27.671	(1.596)	(5.8)	29.267	27.671	(1.596)	(5.8)
56	TOTAL THERM SALES	31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58	TOTAL COST OF GAS	28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	28.65625	25.08532	(3.571)	(14.2)	28.65625	25.08532	(3.571)	(14.2)
63	PGA FACTOR ROUNDED TO NEAREST .001	28.656	25.085	(3.571)	(14.2)	28.656	25.085	(3.571)	(14.2)



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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
REVISED 7/13/93

FOR THE MONTH OF: APRIL 1993

TRUE-UP CALCULATION	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	
1 PURCHASED GAS COST - PIPELINE	157,064	480,475	323,411	67.3%	157,064	480,475	323,411	67.3%	
2 PURCHASED GAS COST - TRANSPORTATION	902,263	826,937	(75,326)	-9.1%	902,263	826,937	(75,326)	-9.1%	
3 PURCHASED GAS COST - TOTAL (1+2)	1,059,327	1,307,412	248,085	19.0%	1,059,327	1,307,412	248,085	19.0%	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,090,266	1,307,412	217,146	16.6%	1,090,266	1,307,412	217,146	16.6%	
5 TRUE-UP PROVISION	116,611	116,611	0	0.0%	116,611	116,611	0	0.0%	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,206,877	1,424,023	217,146	15.2%	1,206,877	1,424,023	217,146	15.2%	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	147,550	116,611	(30,939)	-26.5%	147,550	116,611	(30,939)	-26.5%	
8 INTEREST PROVISION - THIS PERIOD (21)	1,310	0	(1,310)	0.0%	1,310	0	(1,310)	0.0%	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	485,115	699,668	214,553	30.7%	485,115	699,668	214,553	30.7%	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,611)	(116,611)	0	0.0%	(116,611)	(116,611)	0	0.0%	
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	517,364	699,668	182,304	26.1%	517,364	699,668	182,304	26.1%	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	485,115	699,668	214,553	30.7%	N/A	N/A	0	--	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	516,054	699,668	183,614	26.2%	N/A	N/A	0	--	
14 TOTAL (12+13)	1,001,169	1,399,336	398,167	28.5%	N/A	N/A	0	--	
15 AVERAGE (50% OF 14)	500,585	699,668	199,084	28.5%	N/A	N/A	0	--	
16 INTEREST RATE - FIRST DAY OF MONTH	3.1900%	0.0000%	--	--	N/A	N/A	--	--	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.0900%	0.0000%	--	--	N/A	N/A	--	--	
18 TOTAL (16+17)	6.2800%	0.0000%	--	--	N/A	N/A	--	--	
19 AVERAGE (50% OF 18)	3.1400%	0.0000%	--	--	N/A	N/A	--	--	
20 MONTHLY AVERAGE (19/12 Months)	0.262%	0.000%	--	--	N/A	N/A	--	--	
21 INTEREST PROVISION (15x20)	1,310	0	--	--	N/A	N/A	--	--	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2  
REVISED 7/13/93

FOR THE MONTH OF: MAY 1993

TRUE-UP CALCULATION	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	(22,772)	762,697	785,469	103.0%	134,292	1,243,172	1,108,880	89.2%
2 PURCHASED GAS COST - TRANSPORTATION	756,483	328,579	(427,904)	-130.2%	1,658,746	1,155,516	(503,230)	-43.6%
3 PURCHASED GAS COST - TOTAL (1+2)	733,711	1,091,276	357,565	32.8%	1,793,038	2,398,688	605,650	25.2%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,062,404	1,091,276	28,872	2.6%	2,152,670	2,398,688	246,018	10.3%
5 TRUE-UP PROVISION	116,611	116,611	0	0.0%	233,222	233,222	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,179,015	1,207,887	28,872	2.4%	2,385,892	2,631,910	246,018	9.3%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	445,304	116,611	(328,693)	-281.9%	592,854	233,222	(359,632)	-154.2%
8 INTEREST PROVISION - THIS PERIOD (21)	1,775	0	(1,775)	0.0%	3,085	0	(3,085)	0.0%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	517,364	699,668	182,304	26.1%	485,115	699,668	214,553	30.7%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,611)	(116,611)	0	0.0%	(233,222)	(233,222)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	847,832	699,668	(148,164)	-21.2%	847,832	699,668	(148,164)	-21.2%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	517,364	699,668	182,304	26.1%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	846,057	699,668	(146,389)	-20.9%	N/A	N/A	0	--
14 TOTAL (12+13)	1,363,421	1,399,336	35,915	2.6%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	681,711	699,668	17,958	2.6%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.0900%	0.0000%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1600%	0.0000%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.2500%	0.0000%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.1250%	0.0000%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.260%	0.000%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,775	0	--	--	N/A	N/A	--	--

Florida Public Utilities Company  
Gas Invoice Allocation  
June 1993

	Description	FGT Rate	Supplier	Invoice Number	Firm \$'s	Interruptible \$'s	End Use \$'s	Totals \$'s	Firm Therms *	Interruptible Therms *	End Use Therms *	Totals Therms *
1	Demand Charges	G	FGT	93060004	43,393.02	0.00	0.00	\$43,393.02	1,419,000	0	0	1,419,000
2	Demand Charges	FTS	FGT	6897	43,009.89	0.00	1,609.46	\$44,619.35	1,419,000	0	53,100	1,472,100
3	Transporation Charges	FTS	FGT	6974	18,710.90	3,184.27	819.33	\$22,714.50	1,212,631	206,369	53,100	1,472,100
4	Transporation Charges	PTS	FGT	6979	29,500.24	5,020.42	70,832.40	\$105,353.06	669,699	113,971	0	783,670
5	Transporation Charges	PTS	FGT	6983	0.00	0.00	1,300.64	\$1,300.64	0	0	29,560	29,560
6	Transporation Charges	ITS	FGT	6984	(943.33)	(160.54)	0.00	(\$1,103.87)	(23,338)	(3,972)	0	(27,310)
7	Tariff Gas	G	FGT	93060098	52,468.53	8,929.23	0.00	\$61,397.76	143,157	24,363	0	167,520
8	Tariff Gas	I	FGT	93060098	0.00	6,172.19	0.00	\$6,172.19	0	15,610	0	15,610
9	Third Party		HADSON	14397	135,463.74	23,053.56	0.00	\$158,517.30	606,329	103,186	0	709,515
10	Third Party		ENTRADE	60270	139,017.66	23,658.39	0.00	\$162,676.05	606,329	103,186	0	709,515
11	Third Party		NGCH	02401-00	160,051.99	27,238.06	0.00	\$187,290.05	669,673	113,967	0	783,640
12	Third Party		HADSON	14391	(2,069.04)	(352.12)	0.00	(\$2,421.16)	0	0	0	0
13	Third Party		HADSON	14393	981.25	167.00	0.00	\$1,148.25	0	0	0	0
14	Third Party		HADSON	14395	716.40	121.92	0.00	\$838.32	0	0	0	0
15								509,049				
16												
17												
18												
19												
20												
21												
22												
				Totals	\$620,301.25	\$97,032.38	\$74,561.83	\$791,895.46	2,025,488	360,312	0	2,385,800

\* SHADED ITEMS NOT INCLUDED IN TOTALS